



3014 (02-09-04)

ANNUAL REPORT

OF

Name: HUSTISFORD UTILITIES

Principal Office: 210 S LAKE STREET
HUSTISFORD, WI 53034-0345

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NANCY MEYER of _____
(Person responsible for accounts)

_____, Hustisford Utilities, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/23/1998
(Signature of person responsible for accounts)	(Date)

UTILITY CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HUSTISFORD UTILITIES**Utility Address:** 210 S LAKE STREET
HUSTISFORD, WI 53034-0345**When was utility organized?** 8/1/1937**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS NANCY MEYER**Title:** UTILITY CLERK**Office Address:**443 E GRIFFITH STREET
HUSTISFORD, WI 53034-0345**Telephone:** (920) 349 - 3650**Fax Number:** (920) 349 - 8150**E-mail Address:** NMEYER@WPPISSYS.ORG

Individual or firm, if other than utility employee, preparing this report:

Name: MS KIM JENNINGS**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MS KIM JENNINGS**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & CO.4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 2/18/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD KIRCHOFF**Title:** SUPERINTENDENT**Office Address:**210 S LAKE STREET
HUSTISFORD, WI 53034-0345**Telephone:** (920) 349 - 3650**Fax Number:** (920) 349 - 8150**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,582,782	1,545,648	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,116,485	1,094,052	2
Depreciation Expense (403)	196,810	178,381	3
Amortization Expense (404-407)	0		4
Taxes (408)	104,413	109,138	5
Total Operating Expenses	1,417,708	1,381,571	
Net Operating Income	165,074	164,077	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	165,074	164,077	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,391	4,376	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	39,413	54,486	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	44,804	58,862	
Total Income	209,878	222,939	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	209,878	222,939	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	118,895	124,137	14
Amortization of Debt Discount and Expense (428)	8,880	9,015	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0	33	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	127,775	133,185	
Net Income	82,103	89,754	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,179,896	1,096,585	20
Balance Transferred from Income (433)	82,103	89,754	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	11,739	6,443	25
Total Unappropriated Earned Surplus End of Year (216)	1,250,260	1,179,896	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on special assessments and investments	39,413	5
Total (Acct. 419):	39,413	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Electric	6,782	12
Water	2,409	13
Sewer	2,548	14
Total (Acct. 439)--Debit:	11,739	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	665	5,616	713		6,994	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	186	996	421		1,603	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	186	996	421	0	1,603	
Net income (or loss)	479	4,620	292	0	5,391	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	243,358	1,140,244	199,180	0	1,582,782	1
Less: interdepartmental sales	0	18,257	0		18,257	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,506				1,506	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	57	263			320	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	241,795	1,121,724	199,180	0	1,562,699	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	39,356		39,356	1
Electric operating expenses	131,512		131,512	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	44,650		44,650	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	963		963	8
Electric utility plant accounts	38,867		38,867	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	594		594	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	3,177		3,177	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	8,079		8,079	19
Total Payroll	267,198	0	267,198	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,541,113	6,193,893	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,233,086	2,065,814	2
Net Utility Plant	4,308,027	4,128,079	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,099	2,099	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	2,099	2,099	
Investment in Municipality (123)	0		5
Other Investments (124)	40,137	25,321	6
Special Funds (125)	736,299	726,613	7
Total Other Property and Investments	778,535	754,033	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(8,672)	1,140	8
Temporary Cash Investments (132)		603	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	146,138	155,408	11
Other Accounts Receivable (143)	30,069	14,863	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	37,268	15,039	14
Materials and Supplies (150)	133,338	132,984	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	4,726	6,774	17
Total Current and Accrued Assets	342,867	326,811	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	49,884	52,932	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	87,279	88,850	20
Total Deferred Debits	137,163	141,782	
Total Assets and Other Debits	5,566,592	5,350,705	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	308,833	308,833	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,250,260	1,179,896	23
Total Proprietary Capital	1,559,093	1,488,729	
LONG-TERM DEBT			
Bonds (221)	2,026,416	2,067,691	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	2,026,416	2,067,691	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	231,098	96,184	28
Payables to Municipality (233)	0		29
Customer Deposits (235)	101	601	30
Taxes Accrued (236)	81,380	75,120	31
Interest Accrued (237)	37,314	37,679	32
Other Current and Accrued Liabilities (238)	(273)	21,712	33
Total Current and Accrued Liabilities	349,620	231,296	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	27,010	13,216	36
Total Deferred Credits	27,010	13,216	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,604,453	1,549,773	41
Total Liabilities and Other Credits	5,566,592	5,350,705	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,807,452	2,014,676	0	2,688,005	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	9,988	14,797		6,195	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,817,440	2,029,473	0	2,694,200	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	311,731	584,230	0	1,337,125	10
Total Accumulated Provision	311,731	584,230	0	1,337,125	
Net Utility Plant	1,505,709	1,445,243	0	1,357,075	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year	284,163	537,920	1,243,730		2,065,813	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	35,018	58,495	103,297		196,810	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	995	(995)			0	6
Accruals charged other						7
accounts (specify):						8
Clearing			7,510		7,510	9
Salvage			6,209		6,209	10
Other credits (specify):						11
					0	12
Total credits	36,013	57,500	117,016	0	210,529	13
Debits during year						14
Book cost of plant retired	8,445	11,190	19,882		39,517	15
Cost of removal			3,739		3,739	16
Other debits (specify):						17
					0	18
Total debits	8,445	11,190	23,621	0	43,256	19
Balance End of Year	311,731	584,230	1,337,125	0	2,233,086	20
Composite Depreciation Rate?	No	No	No			21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
Water - Land	2,099			2,099	2
Total Nonutility Property (121)	2,099	0	0	2,099	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	2,099	0	0	2,099	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other			121,567		121,567	121,163	2
Total Electric Utility					121,567	121,163	

Account	Total End of Year	Amount Prior Year	
Electric utility total	121,567	121,163	1
Water utility	11,771	11,821	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	133,338	132,984	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 MRB's	3,048	428	49,884	1
Loss on advance refunding	5,832	428	0	2
Total			49,884	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	308,833	1
Changes during year (explain):		
NONE		2
Balance end of year	308,833	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Clean Water Fund Loan	07/16/1991	11/01/2011	4.00%	306,416	1
1995 Mortgage Revenue Bond	10/01/1995	10/01/2020	5.00%	1,720,000	2
Total Bonds (Account 221):				2,026,416	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	75,120	1
Accruals:		
Charged water department expense	39,870	2
Charged electric department expense	60,570	3
Charged sewer department expense	3,973	4
Other (explain):		
NONE		5
Total Accruals and other credits	104,413	
Taxes paid during year:		
County, state and local taxes	68,860	6
Social Security taxes	12,998	7
PSC Remainder Assessment	1,989	8
Other (explain):		
Gross receipts tax	14,306	9
Total payments and other debits	98,153	
Balance end of year	81,380	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 Clean Water Fund Loan	1,975	12,164	12,164	1,975	1
1995 Mortgage Revenue Bonds	35,704	106,731	107,096	35,339	2
Subtotal	37,679	118,895	119,260	37,314	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	37,679	118,895	119,260	37,314	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	298,993	347,730		903,050		1,549,773	1
Add credits during year:							
For Services	550			750		1,300	2
For Mains						0	3
Other (specify):							
Line extensions		18,971				18,971	4
Special assessments	2,189			32,220		34,409	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	301,732	366,701	0	936,020	0	1,604,453	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				506,652		506,652	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments	40,137	2
Total (Acct. 124):	40,137	
Special Funds (125):		
State loan repayment fund	2,793	3
Depreciation fund - electric	167,814	4
Insurance reserve	6,030	5
Water and Sewer debt service	57,766	6
water and Sewer reserve account	165,900	7
Construction account	286,137	8
Replacement fund - DNR	38,595	9
Clean Water Fund debt service	11,264	10
Total (Acct. 125):	736,299	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	34,400	12
Electric	96,254	13
Sewer (Regulated)	15,484	14
Other (specify):		
NONE		15
Total (Acct. 142):	146,138	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Other (specify):		
Joint trenching - electric	16,003	18
Line extension true-up - electric	6,136	19
Miscellaneous - electric	4,341	20
Water & sewer construction invoices	2,105	21
Miscellaneous - water & sewer	1,484	22
Total (Acct. 143):	30,069	
Receivables from Municipality (145):		23

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
Delinquent bills on tax roll	4,024	24
Special assessments collected by village	15,671	25
Construction costs	17,573	26
Total (Acct. 145):	37,268	
Prepayments (165):		
NONE		27
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Deferred construction - water	7,798	29
Deferred construction - sewer	9,329	30
Loss on advance refunding	70,152	31
Total (Acct. 183):	87,279	
Payables to Municipality (233):		
NONE		32
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Accrued sick leave	27,010	33
Total (Acct. 253):	27,010	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,773,300	2,562,060	1,967,088	0	6,302,448	1
Materials and Supplies	11,796	121,365	0	0	133,161	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	297,947	1,290,427	561,075	0	2,149,449	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	300,362	357,215	919,535	0	1,577,112	6
Other (specify):					0	7
Average Net Rate Base	1,186,787	1,035,783	486,478	0	2,709,048	
Net Operating Income	52,302	86,741	26,031	0	165,074	8
Net Operating Income as a percent of						
Average Net Rate Base	4.41%	8.37%	5.35%	N/A	6.09%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	308,833	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,215,078	3
Other (Specify):		4
Total Average Proprietary Capital	1,523,911	
Net Income		
Net Income	82,103	5
Percent Return on Proprietary Capital	5.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

Although the amount shown remaining for loss on advance refunding is 0, the balance is actually shown in account 183. The amount amortized is charged to account 428.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Ms. Nancy Meyer, Utility Clerk
Hustisford Utility
443 East Griffith Street
P.O. Box 345
Hustisford, WI 53034-0345

Re: 1997 Analytical Review File DWCCA-2650-RL

Dear Ms. Meyer:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.

2. During our review, we noted main additions, page W-15, and dollars in plant, page W-8, for main additions. However, there were no dollars reported in Contributions, page F-18, For Mains. Please confirm that added mains were paid for by utility.

3. During our review of page E-14, we noted you reported a substation for point of delivery, please explain why the Substation schedule, page E-21, was not completed.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

RL:tlk:w:\compl\roselee\2650 Hustisford

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	240,476	1
Total Sales of Water	240,476	
Other Operating Revenues		
Forfeited Discounts (470)	541	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,341	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,882	
Total Operating Revenues	243,358	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	28,628	9
Water Treatment Expenses (630-635)	4,587	10
Transmission and Distribution Expenses (640-655)	31,300	11
Customer Accounts Expenses (901-904)	8,167	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,486	14
Total Operation and Maintenance Expenses	116,168	
Other Operating Expenses		
Depreciation Expense (403)	35,018	15
Amortization Expense (404-407)		16
Taxes (408)	39,870	17
Total Other Operating Expenses	74,888	
Total Operating Expenses	191,056	
NET OPERATING INCOME	52,302	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	351	16,795	89,514	4
Commercial	54	6,907	29,801	5
Industrial	7	2,149	7,442	6
Total Metered Sales to General Customers (461)	412	25,851	126,757	
Private Fire Protection Service (462)	4		7,433	7
Public Fire Protection Service (463)	1		101,881	8
Other Sales to Public Authorities (464)	8	873	4,405	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	425	26,724	240,476	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	101,881	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	101,881	
Forfeited Discounts (470):		
Customer late payment charges	541	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	541	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,506	10
Other (specify):		
Reconnections, NSF charges and miscellaneous sales	835	11
Total Other Water Revenues (474)	2,341	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	6,439	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,876	7
Operation Supplies and Expenses (623)	32	8
Maintenance of Pumping Plant (625)	18,281	9
Total Pumping Expenses	28,628	
WATER TREATMENT EXPENSES		
Operation Labor (630)	1,067	10
Chemicals (631)	3,288	11
Operation Supplies and Expenses (632)	232	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	4,587	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	3,464	14
Operation Supplies and Expenses (641)	5,630	15
Maintenance of Distribution Reservoirs and Standpipes (650)	297	16
Maintenance of Mains (651)	9,359	17
Maintenance of Services (652)	2,112	18
Maintenance of Meters (653)	6,067	19
Maintenance of Hydrants (654)	4,371	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	31,300	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,552	22
Accounting and Collecting Labor (902)	5,315	23
Supplies and Expenses (903)	1,243	24
Uncollectible Accounts (904)	57	25
Total Customer Accounts Expenses	8,167	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,154	27
Office Supplies and Expenses (921)	2,706	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,590	30
Property Insurance (924)	2,345	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	20,922	33
Regulatory Commission Expenses (928)	2,867	34
Miscellaneous General Expenses (930)	311	35
Transportation Expenses (933)	972	36
Maintenance of General Plant (935)	619	37
Total Administrative and General Expenses	43,486	
Total Operation and Maintenance Expenses	116,168	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		37,057	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		512	2
Net property tax equivalent		36,545	
Social Security		3,231	3
PSC Remainder Assessment		316	4
Other (specify): FICA capitalized		(222)	5
Total tax expense		39,870	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229529				3
County tax rate	mills		6.701459				4
Local tax rate	mills		9.385643				5
School tax rate	mills		13.746870				6
Voc. school tax rate	mills		1.619139				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.682640				10
Less: state credit	mills		2.400180				11
Net tax rate	mills		29.282460				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.385643				14
Combined School Tax Rate	mills		15.366009				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		24.751652				17
Total Tax Rate	mills		31.682640				18
Ratio of Local and School Tax to Total	dec.		0.781237				19
Total tax net of state credit	mills		29.282460				20
Net Local and School Tax Rate	mills		22.876542				21
Utility Plant, Jan. 1	\$	1,739,150	1,739,150				22
Materials & Supplies	\$	11,821	11,821				23
Subtotal	\$	1,750,971	1,750,971				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,750,971	1,750,971				26
Assessment Ratio	dec.		0.872800				27
Assessed Value	\$	1,528,247	1,528,247				28
Net Local & School Rate	mills		22.876542				29
Tax Equiv. Computed for Current Year	\$	34,961	34,961				30
Tax Equivalent per 1994 PSC Report	\$	37,057					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,057					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,720		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	38,011		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	47,731	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	140,936		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	129,844	6,260	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	270,780	6,260	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,583		23
Total Water Treatment Plant	5,583	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	712		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			9,720	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			38,011	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	47,731	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			140,936	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	750		135,354	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	750	0	276,290	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,583	23
Total Water Treatment Plant	0	0	5,583	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			712	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	485,330		26
Transmission and Distribution Mains (343)	635,441	34,892	27
Fire Mains (344)			28
Services (345)	106,424	12,700	29
Meters (346)	43,773	13,209	30
Hydrants (348)	66,158	8,320	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,337,838	69,121	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	28,021		34
Office Furniture and Equipment (391)	2,182	180	35
Computer Equipment (391.1)	7,044	1,187	36
Transportation Equipment (392)	18,404		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	11,057		39
Laboratory Equipment (395)	3,614		40
Power Operated Equipment (396)	4,036		41
Communication Equipment (397)	2,859		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	77,217	1,367	
Total utility plant in service directly assignable	1,739,149	76,748	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,739,149	76,748	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			485,330	26
Transmission and Distribution Mains (343)	4,760		665,573	27
Fire Mains (344)			0	28
Services (345)	660		118,464	29
Meters (346)	1,775		55,207	30
Hydrants (348)	500		73,978	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,695	0	1,399,264	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			28,021	34
Office Furniture and Equipment (391)			2,362	35
Computer Equipment (391.1)			8,231	36
Transportation Equipment (392)			18,404	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			11,057	39
Laboratory Equipment (395)			3,614	40
Power Operated Equipment (396)			4,036	41
Communication Equipment (397)			2,859	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	78,584	
Total utility plant in service directly assignable	8,445	0	1,807,452	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	8,445	0	1,807,452	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,684	2,684	1
February			2,612	2,612	2
March			2,235	2,235	3
April			2,480	2,480	4
May			2,466	2,466	5
June			2,717	2,717	6
July			2,528	2,528	7
August			2,599	2,599	8
September			2,407	2,407	9
October			2,563	2,563	10
November			2,785	2,785	11
December			2,582	2,582	12
Total for year	0	0	30,658	30,658	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				30,658	16
Less: Water sold				26,724	17
Losses and unaccounted for				3,934	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				303	21
Date of maximum: 11/23/1997					22
Cause of maximum:					23
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/7/1997					25
Total KWH used for pumping for the year				60,000	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
440 E GRIFFITH	#2	225	15	288,000	Yes	1
414 W JUNEAU	#3	252	12	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3		1
Location	440 E GRIFFITH.	W. JUNEAU		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	BYRON JOHNSON		5
Year Installed	1965	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	200		8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC		10
Year Installed	1965	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	20		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1991	1991	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	198	136	9 10
Total capacity in gallons	210,000	210,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13 14
Points of application (wellhouse, central facilities, booster station, other)			15 16 17
Filters, type (gravity, pressure, other, none)			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20 21 22
Is a corrosion control chemical used (yes, no)?			23 24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	4,398		240		4,158
M	D	6.000	20,244		527		19,717
M	D	8.000	14,365	897			15,262
M	D	10.000	3,354				3,354
M	D	16.000	44				44
Total Within Municipality			42,405	897	767	0	42,535
Total Utility			42,405	897	767	0	42,535

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	298		11		287		1
M	1.000	75	13			88		2
M	1.500	7				7		3
M	2.000	10				10		4
Total Utility		390	13	11	0	392	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	363	144	22	(33)	452	22	1
0.750	116	0	28		88	32	2
1.000	1		1		0		3
1.500	16	4	2		18	12	4
2.000	3		1		2	2	5
3.000	2				2	2	6
Total:	501	148	54	(33)	562	70	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	289	28		2		133	452	1
0.750	70	11	4	3			88	2
1.000	0						0	3
1.500	0	11	4	1		2	18	4
2.000	0			2			2	5
3.000	0			2			2	6
Total:	359	50	8	10	0	135	562	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	79	2	2		79	2
Total Fire Hydrants	79	2	2	0	79	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	79
Number of distribution system valves end of year:	144
Number of distribution valves operated during year:	144

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625 - increase due to repair work at Well #2

Account 651 - in 1996 inventory true-up adjustments were charged here and major repairs on Juneau Street.

Account 926 increased because one parttime employee became full time in 1997.

Water Utility Plant in Service (Page W-08)

Account 325 - purchased a new pump at well #3

Water Mains (Page W-15)

Account 343 - additions over \$10,000 are to addition of 897' of main

Water Services (Page W-16)

Account 345 additions for greater than \$10,000 are for 13 services added.

Meters (Page W-17)

account 346 increased by over \$10,000 due to the addition of meters

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,128,075	1
Total Sales of Electricity	1,128,075	
Other Operating Revenues		
Forfeited Discounts (450)	4,863	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	6,475	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	831	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	12,169	
Total Operating Revenues	1,140,244	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	717,382	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	45,467	11
Customer Accounts Expenses (901-904)	22,347	12
Sales Expenses (910)	2,045	13
Administrative and General Expenses (920-935)	102,395	14
Total Operation and Maintenance Expenses	889,636	
Other Expenses		
Depreciation Expense (403)	103,297	15
Amortization Expense (404-407)		16
Taxes (408)	60,570	17
Total Other Expenses	163,867	
Total Operating Expenses	1,053,503	
NET OPERATING INCOME	86,741	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Penalties	4,863	1
Total Forfeited Discounts (450)	4,863	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole contact rental for General Telephone & Crown Cable	6,475	4
Total Rent from Electric Property (454)	6,475	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
reconnections, NSF check, sales tax and miscellaneous	831	6
Total Other Electric Revenues (456)	831	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	717,382	15
Other Expenses (546)		16
Total Other Power Supply Expenses	717,382	
Total Power Production Expenses	717,382	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	975	20
Line and Station Labor (561)	5,114	21
Line and Station Supplies and Expenses (562)	9,320	22
Street Lighting and Signal System Expenses (565)	906	23
Meter Expenses (566)	2,370	24
Customer Installations Expenses (567)	1,389	25
Miscellaneous Distribution Expenses (569)	5,830	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	18,826	28
Maintenance of Line Transformers (573)	737	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>45,467</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,133	33
Accounting and Collecting Labor (902)	10,852	34
Supplies and Expenses (903)	5,099	35
Uncollectible Accounts (904)	263	36
Total Customer Accounts Expenses	<u>22,347</u>	
SALES EXPENSES		
Sales Expenses (910)	2,045	37
Total Sales Expenses	<u>2,045</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,127	38
Office Supplies and Expenses (921)	5,988	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	4,657	41
Property Insurance (924)	6,269	42
Injuries and Damages (925)	520	43
Employee Pensions and Benefits (926)	38,158	44
Regulatory Commission Expenses (928)	152	45
Miscellaneous General Expenses (930)	4,295	46
Transportation Expenses (933)	7,518	47
Maintenance of General Plant (935)	3,711	48
Total Administrative and General Expenses	102,395	
Total Operation and Maintenance Expenses	889,636	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		38,063	1
Social Security		10,304	2
Wisconsin Gross Receipts Tax		14,306	3
PSC Remainder Assessment		1,414	4
Other (specify): FICA Capitalized		(3,517)	5
Total tax expense		60,570	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229529				3
County tax rate	mills		6.701459				4
Local tax rate	mills		9.385643				5
School tax rate	mills		13.746870				6
Voc. school tax rate	mills		1.619139				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.682640				10
Less: state credit	mills		2.400180				11
Net tax rate	mills		29.282460				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.385643				14
Combined School Tax Rate	mills		15.366009				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		24.751652				17
Total Tax Rate	mills		31.682640				18
Ratio of Local and School Tax to Total	dec.		0.781237				19
Total tax net of state credit	mills		29.282460				20
Net Local and School Tax Rate	mills		22.876542				21
Utility Plant, Jan. 1	\$	2,535,240	2,535,240				22
Materials & Supplies	\$	121,163	121,163				23
Subtotal	\$	2,656,403	2,656,403				24
Less: Plant Outside Limits	\$	998,646	998,646				25
Taxable Assets	\$	1,657,757	1,657,757				26
Assessment Ratio	dec.		0.872800				27
Assessed Value	\$	1,446,890	1,446,890				28
Net Local & School Rate	mills		22.876542				29
Tax Equiv. Computed for Current Year	\$	33,100	33,100				30
Tax Equivalent per 1994 PSC Report	\$	38,063					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	38,063					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	<u>0</u>	<u>0</u>
 STEAM PRODUCTION PLANT		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Boiler Plant Equipment (312)		6
Engines and Engine Driven Generators (313)		7
Turbogenerator Units (314)		8
Accessory Electric Equipment (315)		9
Miscellaneous Power Plant Equipment (316)		10
Total Steam Production Plant	<u>0</u>	<u>0</u>
 HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)		11
Structures and Improvements (331)		12
Reservoirs, Dams and Waterways (332)		13
Water Wheels, Turbines and Generators (333)		14
Accessory Electric Equipment (334)		15
Miscellaneous Power Plant Equipment (335)		16
Roads, Railroads and Bridges (336)		17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>
 OTHER PRODUCTION PLANT		
Land and Land Rights (340)		18
Structures and Improvements (341)		19
Fuel Holders, Producers and Accessories (342)		20
Prime Movers (343)		21
Generators (344)		22
Accessory Electric Equipment (345)		23
Miscellaneous Power Plant Equipment (346)		24
Total Other Production Plant	<u>0</u>	<u>0</u>
 TRANSMISSION PLANT		
Land and Land Rights (350)		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,050		34
Structures and Improvements (361)	3,821		35
Station Equipment (362)	116,630		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	415,000	53,340	38
Overhead Conductors and Devices (365)	409,233	30,509	39
Underground Conduit (366)	9,643	7,245	40
Underground Conductors and Devices (367)	248,243	78,173	41
Line Transformers (368)	365,611	29,364	42
Services (369)	263,324	19,286	43
Meters (370)	81,189	3,499	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)	38		46
Street Lighting and Signal Systems (373)	63,842	641	47
Total Distribution Plant	1,977,624	222,057	
GENERAL PLANT			
Land and Land Rights (389)	1,100		48
Structures and Improvements (390)	138,075		49
Office Furniture and Equipment (391)	19,807		50
Computer Equipment (391.1)	34,323	15,534	51
Transportation Equipment (392)	172,739	27,050	52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	35,405	5,234	54
Laboratory Equipment (395)	17,107		55
Power Operated Equipment (396)	27,746		56
Communication Equipment (397)	9,723		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,050 34
Structures and Improvements (361)			3,821 35
Station Equipment (362)			116,630 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	8,130		460,210 38
Overhead Conductors and Devices (365)	585		439,157 39
Underground Conduit (366)			16,888 40
Underground Conductors and Devices (367)	860		325,556 41
Line Transformers (368)	2,078	1,895	394,792 42
Services (369)	370		282,240 43
Meters (370)	1,014		83,674 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			38 46
Street Lighting and Signal Systems (373)	189		64,294 47
Total Distribution Plant	13,226	1,895	2,188,350
GENERAL PLANT			
Land and Land Rights (389)			1,100 48
Structures and Improvements (390)			138,075 49
Office Furniture and Equipment (391)			19,807 50
Computer Equipment (391.1)			49,857 51
Transportation Equipment (392)	6,655		193,134 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			40,639 54
Laboratory Equipment (395)			17,107 55
Power Operated Equipment (396)			27,746 56
Communication Equipment (397)			9,723 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	2,467		58
Other Tangible Property (399)			59
Total General Plant	458,492	47,818	
Total utility plant in service directly assignable	2,436,116	269,875	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 2,436,116	 269,875	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			2,467 58
Other Tangible Property (399)			0 59
Total General Plant	6,655	0	499,655
Total utility plant in service directly assignable	19,881	1,895	2,688,005
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	19,881	1,895	2,688,005

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)		2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)	0.50	59.70 6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	0	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	3,694	Thursday	01/16/1997	19:00	1,914
February	02	3,365	Monday	02/10/1997	19:00	1,628
March	03	3,216	Monday	03/24/1997	19:00	1,687
April	04	2,923	Monday	04/07/1997	09:00	1,529
May	05	2,755	Monday	05/19/1997	09:00	1,473
June	06	3,691	Tuesday	06/24/1997	16:00	1,554
July	07	3,671	Wednesday	07/16/1997	17:00	1,757
August	08	3,277	Wednesday	08/27/1997	19:00	1,629
September	09	3,067	Tuesday	09/16/1997	20:00	1,513
October	10	3,117	Monday	10/27/1997	19:00	1,603
November	11	3,352	Thursday	11/13/1997	09:00	1,677
December	12	3,496	Monday	12/22/1997	19:00	1,827
Total		39,624				19,791

System Name Hustisford Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		19,791	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		19,791	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		18,636	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		34	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		34	23
Total Sold and Used		18,670	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,121	27
Total Energy Losses		1,121	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.6642%	29
Total Disposition of Energy		19,791	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Rural residential	FG-1	412	4,585	1
Residential	GS-1	724	5,743	2
Total Sales for Residential Sales		1,136	10,328	
Commercial & Industrial				
Large Power	Cp-1	13	4,260	3
CP2 Large Power	Cp-2	1	1,296	4
Commercial	GS-1	147	2,575	5
Interdepartmental	Mp-1	5	60	6
Total Sales for Commercial & Industrial		166	8,191	
Public Street & Highway Lighting				
Street Lighting	Ms-1	9	117	7
Total Sales for Public Street & Highway Lighting		9	117	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,311	18,636	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		288,617	1,955	290,572	1
		370,648	2,742	373,390	2
0	0	659,265	4,697	663,962	
	13,915	220,440	1,196	221,636	3
	3,709	46,850	572	47,422	4
		161,297	1,160	162,457	5
		18,241	16	18,257	6
0	17,624	446,828	2,944	449,772	
		14,166	175	14,341	7
0	0	14,166	175	14,341	
				0	8
0	0	0	0	0	
0	17,624	1,120,259	7,816	1,128,075	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	Hustisford Sub		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	69000		4
Point of Metering	Hustisford Sub		5
Total of 12 Monthly Maximum Demands -- kW	3,694		6
Average load factor	733.9558%		7
Total Cost of Purchased Power	717,382		8
Average cost per kWh	0.0362		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	925	990	12
February	798	830	13
March	791	896	14
April	774	754	15
May	716	757	16
June	772	782	17
July	879	878	18
August	778	851	19
September	755	759	20
October	834	769	21
November	765	912	22
December	893	934	23
Total kWh (000)	9,680	10,112	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Hustisford					1
Voltage--High Side	69,000					2
Voltage--Low Side	7,200					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,412	589	11,565	1
Acquired during year	24	29	1,086	2
Total	1,436	618	12,651	3
Retired during year	17	12	168	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,419	606	12,483	6
Number end of year accounted for as follows:				7
In customers' use	1,334	557	11,252	8
In utility's use	2			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	83	49	1,231	12
Total end of year	1,419	606	12,483	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	4	2,076	1
Sodium Vapor	150	60	56,443	2
Total		64	58,519	
Ornamental				
Sodium Vapor	100	10	5,205	3
Sodium Vapor	150	3	2,571	4
Total		13	7,776	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 562 - 1996 included the repair of a generator

Account 572 - 1996 costs included a increase in tree-trimming and testing of single phase reclosers

Account 920 - part-time position became full-time in 1997

Electric Utility Plant in Service (Page E-06)

Account 368 - adjustment was made to bring transformers in stock to actual.

All additions to plant were within the normal range of additions added every year. See supporting schedules for those requiring detail descriptions of additions and retirements.

Account 391.1 - Novell hardware and software \$2666, Metering reading equipment tied into the computer billing system \$4,911.

Account 392 - Purchased new truck and service body

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	197,568	1
Total Sewage Operating Revenues	197,568	
Other Operating Revenues		
Forfeited Discounts (631)	866	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	746	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	1,612	
Total Operating Revenues	199,180	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	39,500	8
Maintenance Expenses (831-834)	20,094	9
Customer Accounting & Collection Expenses (840-843)	6,835	10
Administrative and General Expenses (850-857)	44,252	11
Total Operation and Maintenance Expenses	110,681	
Other Operating Expenses		
Depreciation Expense (403)	58,495	12
Amortization Expense (404)		13
Taxes (408)	3,973	14
Total Other Operating Expenses	62,468	
Total Operating Expenses	173,149	
NET OPERATING INCOME	26,031	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	321	16,550	109,845	5
Commercial Revenues	6	5,861	31,357	6
Industrial Revenues	7	2,099	8,426	7
Revenues from Public Authorities	8	873	4,646	8
Total Measured Service to General Customers (622)	342	25,383	154,274	
Service to Public Authorities (623)				9
Service to Other Systems (624)	2	17,187	43,294	10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	344	42,570	197,568	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Penalties	866	1
Total Customers Forfeited Discounts (631)	866	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
Reconnections and miscellaneous	746	5
Total Miscellaneous Operating Revenues (635)	746	
Amortization of Construction Grants (636):		
NONE		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	15,071	1
Power and Fuel for Pumping (821)	1,944	2
Power and Fuel for Aeration Equipment (822)	14,133	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	7,421	8
Transportation Expenses (828)	931	9
Rents (829)		10
Total Operation Expenses	39,500	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	12,555	11
Maintenance of Collection System Pumping Equipment (832)	2,861	12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,221	13
Maintenance of General Plant Structures and Equipment (834)	2,457	14
Total Maintenance Expenses	20,094	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	5,233	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,602	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	6,835	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	7,254	19
Office Supplies and Expenses (851)	2,746	20
Outside Services Employed (852)	6,798	21
Insurance Expense (853)	1,926	22
Employees Pensions and Benefits (854)	22,731	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	1,071	24
Miscellaneous General Expenses (856)	1,726	25
Rents (857)		26
Total Administrative and General Expenses	44,252	
Total Operation and Maintenance Expenses	110,681	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		3,415	1
Local and School Tax Equivalent on Meters Charged by Water Department		512	2
PSC Remainder Assessment		259	3
Other (specify): NONE			4
FICA capitalized		(213)	5
Total tax expense		3,973	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	2,000		4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	54,132	9,285	6
Collecting Mains and Accessories (313)	521,981	82,738	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)	35,960		9
Other Collecting System Equipment (316)			10
Total Collection System	614,073	92,023	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)	56,909		13
Electric Pumping Equipment (323)	252,953		14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)	41,428		16
Total Collection System Pumping Installations	351,290	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	2,878		17
Structures and Improvements (331)	164,229		18
Preliminary Treatment Equipment (332)	44,743		19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)	172,967	12,225	21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)	20,492		23
Sludge Treatment and Disposal Equipment (337)	66,066		24
Plant Site Piping (338)	168,241		25
Flow Metering and Monitoring Equipment (339)	59,181		26
Outfall Sewer Pipes (340)	145,328		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			2,000	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			63,417	6
Collecting Mains and Accessories (313)	8,250		596,469	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			35,960	9
Other Collecting System Equipment (316)			0	10
Total Collection System	8,250	0	697,846	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			56,909	13
Electric Pumping Equipment (323)			252,953	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			41,428	16
Total Collection System Pumping Installations	0	0	351,290	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			2,878	17
Structures and Improvements (331)			164,229	18
Preliminary Treatment Equipment (332)			44,743	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)	2,940		182,252	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			20,492	23
Sludge Treatment and Disposal Equipment (337)			66,066	24
Plant Site Piping (338)			168,241	25
Flow Metering and Monitoring Equipment (339)			59,181	26
Outfall Sewer Pipes (340)			145,328	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	714		28
Total Treatment and Disposal Plant	844,839	12,225	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)	28,021	9	30
Office Furniture and Equipment (372)	2,326		31
Computer Equipment (372.1)	7,045	1,358	32
Transportation Equipment (373)	18,586		33
Other General Equipment (379)	53,321	750	34
Other Tangible Property (390)			35
Total General Plant	109,299	2,117	
Total utility plant in service directly assignable	1,919,501	106,365	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	1,919,501	106,365	
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	0	0	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	1,919,501	106,365	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			714	28
Total Treatment and Disposal Plant	2,940	0	854,124	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			28,030	30
Office Furniture and Equipment (372)			2,326	31
Computer Equipment (372.1)			8,403	32
Transportation Equipment (373)			18,586	33
Other General Equipment (379)			54,071	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	111,416	
Total utility plant in service directly assignable	11,190	0	2,014,676	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	11,190	0	2,014,676	
OTHER UTILITY PLANT				
Utility Plant Purchased or Sold (391)			0	37
Utility Plant in Process of Reclassification (392)			0	38
Utility Plant Leased to Others (393)			0	39
Property Held for Future Use (394)			0	40
Construction Work in Progress (395)			0	41
Utility Plant Acquisition Adjustments (396)			0	42
Other Utility Plant Adjustments (397)			0	43
Total Other Utility Plant	0	0	0	
Common Other Utility Plant Allocated to Sewer Department			0	44
Total utility plant	11,190	0	2,014,676	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
4.000	2,588				2,588
6.000	2,660				2,660
8.000	21,446	2,773			24,219
10.000	5,373				5,373
12.000	215				215
Total Utility	32,282	2,773	0	0	35,055

1
2
3
4
5

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Account 831 - less maintenance in 1997

Account 854 - part-time position went full-time in 1997

Sewer Utility Plant in Service (Page S-07)

Account 313 - added 2,773' of main

Account 334 - New Aerator

Sewer Mains (Page S-10)

The sewer mains were financed by the special assessments collected.
